

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Northwestern School Corp (3470)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,111,357	\$2,668,737	\$2,725,714	29%	2%
	11300 High School	\$2,248,300	\$2,904,339	\$2,801,924	25%	-4%
	12210 Mild Mental Handicap	\$102,605	\$212	\$135	-100%	-36%
	12320 Multiple Handicap	\$0	\$237,982	\$214,543	n/a	-10%
	12340 Hearing Impairment	\$0	\$907	\$124	n/a	-86%
	12350 Homebound	\$15,432	\$4,714	\$2,360	-85%	-50%
	12420 Emotional Handicap - All Others	\$66,989	\$497	\$0	-100%	-100%
	12510 Communication Disorder	\$54,285	\$1,828	\$805	-99%	-56%
	12520 Compensatory	\$22,694	\$1,735	\$1,480	-93%	-15%
	12620 Learning Disability - All Others	\$154,173	\$485	\$0	-100%	-100%
	12810 Special Education Preschool	\$520	\$42,330	\$42,134	> 500%	0%
	12900 Other Special Programs	\$0	\$55	\$716	n/a	> 500%
	14100 Elementary	\$25,428	\$19,938	\$15,903	-37%	-20%
	14300 High School	\$28,786	\$24,991	\$31,587	10%	26%
	16100 Remediation Testing	\$20,382	\$109	\$96	-100%	-12%
	16200 Preventive Remediation	\$33,728	\$13,878	\$14,539	-57%	5%
	22220 School Library	\$37,356	\$39,180	\$26,799	-28%	-32%
	22230 Audiovisual	\$12,255	\$5,343	\$5,189	-58%	-3%
	22250 Computer Assisted Instruction Services	\$3,447	\$2,357	\$3,053	-11%	30%
	24100 Office of the Principal Services	\$639,001	\$825,131	\$841,329	32%	2%
	25820 Textbooks and Repairs	\$162,181	\$153,698	\$143,063	-12%	-7%
	25860 Textbooks and Workbooks	\$20,136	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$182,006	\$373,000	\$369,789	103%	-1%
	41100 Transfer Tuition	\$1,440	\$7,005	\$15,349	> 500%	119%
	41300 Area Vocational Schools	\$564	\$102,220	\$109,462	> 500%	7%
	41400 Joint Services and Supply	\$152,605	\$24,740	\$0	-100%	-100%
Student Academic Achievement Total		\$6,095,668	\$7,455,412	\$7,366,094	21%	-1%
Student Instructional Support						
	21140 Pupil Accounting	\$1,834	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$33,693	\$68,012	\$68,179	102%	0%
	21390 Other Health Services	\$2,717	\$2,020	\$2,008	-26%	-1%
	21790 Other Student Services	\$0	\$491	\$83	n/a	-83%
	22120 Instruction & Curriculum Development	\$5,611	\$17,091	\$19,623	250%	15%
	22130 Instructional Staff Training Services	\$0	\$21,286	\$12,318	n/a	-42%
	22190 Instructional Staff Training Services - Other	\$1,043	\$1,820	\$0	-100%	-100%
	23110 Service Area Direction	\$10,000	\$10,000	\$10,000	0%	0%
	23190 Other Governing Body Services	\$3,974	\$7,581	\$5,780	45%	-24%

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	23210 Office of the Superintendent	\$179,750	\$217,314	\$222,881	24%	3%
	23220 Community Relations	\$0	\$50	\$0	n/a	-100%
	23290 Other Executive Administrative Services	\$26,569	\$23,321	\$24,898	-6%	7%
	24900 Other Support Services - School Admin.	\$40,512	\$33,550	\$28,645	-29%	-15%
	26440 Inservice Training (Non-Instructional)	\$4,648	-\$1,015	\$336	-93%	n/a
	26700 Technology Coordinator	\$0	\$64,492	\$77,223	n/a	20%
	26710 Technology Support and Maintenance	\$0	\$792,428	\$642,783	n/a	-19%
Student Instructional Support Total		\$310,353	\$1,258,439	\$1,114,757	259%	-11%
Overhead and Operational						
	23150 Legal Services	\$40	\$320	\$2,958	> 500%	> 500%
	23160 Promotion Expenses	\$3,363	\$1,989	\$3,490	4%	75%
	23230 Staff Relations and Negotiations	\$7,019	\$2,660	\$2,700	-62%	2%
	25291 Refund of Revenue	\$0	\$0	\$0	n/a	n/a
	25296 Cash Change	\$0	\$750	\$750	n/a	0%
	25420 Maintenance of Buildings	\$1,001,855	\$1,162,649	\$1,261,112	26%	8%
	25430 Maintenance of Grounds	\$17,733	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$109,112	\$214,932	\$259,549	138%	21%
	25460 Security Services	\$0	\$290	\$199	n/a	-31%
	25470 Insurance (other than buses)	\$90,152	\$157,205	\$142,131	58%	-10%
	25510 Service Area Direction	\$57,682	\$139,995	\$127,116	120%	-9%
	25520 Vehicle Operation	\$161,651	\$242,498	\$256,988	59%	6%
	25540 Vehicle Servicing and Maintenance	\$58,666	\$169,648	\$174,445	197%	3%
	25550 Purchase of School Buses	\$130,041	\$117,546	\$157,019	21%	34%
	25560 Insurance on Buses	\$667	\$23,237	\$21,628	> 500%	-7%
	25580 Contracted Transportation Services	\$331,140	\$450,149	\$477,428	44%	6%
	25620 Food Preparation and Dispensing	\$414,408	\$425,311	\$467,946	13%	10%
	25740 Printing, Publishing and Duplicating	\$197	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$2,640	\$1,324	\$1,324	-50%	0%
	32000 Community Recreation	\$973	\$8,919	\$3,691	279%	-59%
	34000 Athletic Coaches	\$188,179	\$115,484	\$132,458	-30%	15%
	39600 Step Ahead	\$1,805	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$0	\$43	\$409	n/a	> 500%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$511,908	\$504,422	n/a	-1%
Overhead and Operational Total		\$2,577,324	\$3,746,858	\$3,997,762	55%	7%
Nonoperational						
	25330 Professional Services	\$40,371	\$34,458	\$9,013	-78%	-74%
	25350 Building Acquisition/Construction/Improvement	\$45,641	\$0	\$0	-100%	n/a

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	25351 Building Acquisition/Construction/Improvement	\$598,309	\$678,018	\$631,601	6%	-7%
	25355 Sports Facilities	\$0	\$78,098	\$80,842	n/a	4%
	25380 Purchase of Mobile or Fixed Equipment	\$204,372	\$172,137	\$129,653	-37%	-25%
	25390 Other Facilities Acquisition & Construction	\$128,492	\$134,751	\$35,637	-72%	-74%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$170,040	\$167,494	n/a	-1%
	53100 Buildings, LEASE RENTAL	\$549,315	\$1,769,000	\$1,834,000	234%	4%
Nonoperational Total		\$1,566,499	\$3,036,501	\$2,888,238	84%	-5%
prorated						
	26491 PERF	\$56,856	\$134,675	\$141,606	149%	5%
	26492 Social Security	\$498,343	\$594,924	\$591,697	19%	-1%
	26494 Group Insurance	\$634,701	\$1,008,077	\$923,700	46%	-8%
	26496 Unemployment Compensation	\$1,335	\$5,673	\$1,391	4%	-75%
	26498 Severance/Early Retirement Pay	\$0	\$67,284	\$0	n/a	-100%
prorated Total		\$1,191,235	\$1,810,634	\$1,658,394	39%	-8%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,070,835	\$8,949,773	\$8,711,491	23%	-3%	60.2%	51.7%	51.2%
Student Instructional Support	\$348,723	\$1,325,223	\$1,178,199	238%	-11%	3.0%	7.7%	6.9%
Overhead and Operational	\$2,754,626	\$3,996,346	\$4,247,317	54%	6%	23.5%	23.1%	24.9%
Nonoperational	\$1,566,895	\$3,036,501	\$2,888,238	84%	-5%	13.3%	17.5%	17.0%
Grand Total	\$11,741,078	\$17,307,844	\$17,025,245	45%	-2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	63.2%	59.4%	58.1%